ID: CCA_2010092816281237 Number: **201041041**

Office:

UILC: 6224.01-03

From:

Sent: Tuesday, September 28, 2010 4:28:15 PM

To: Cc:

Subject: RE: 6223(c)(3)

If an indirect partner becomes a notice partner the pass-thru partner through whom he holds an interest can no longer bind him to a settlement. Treas. Reg. 301.6224(c)-2. Consequently, you must get any settlement agreement directly from this indirect partner.

Release Date: 10/15/2010